

EXHIBIT 19

Message

From: Nrasib Ali [nali@nstar.ae]
Sent: 10/2/2017 8:47:47 AM
To: Magda Talkhan [mtalkhan@absh.ae]
CC: Magda Talkhan [mtalkhan00@gmail.com]; Reno alberto (USANSTAR) [ralberto@usanstar.com]; mjallad@deloitte.com
Subject: Re: Northstar Aviation financial statements

Dear Magda,

Are you referring to 2016 financials? If yes, the 2016 financials are already finalized and audited and you have already received the copies of the same.

Regards,
Ali

Sent from my iPhone

On Oct 2, 2017, at 4:42 PM, Magda Talkhan <mtalkhan@absh.ae> wrote:

Dear Reno & Nrasib,

I would like to refer to Article 10, Financial Management of the Memorandum of Association; we are approaching the end of 2017 and yet we have not receive or finalize the financial statements; read as follows :

10.1 The managing director shall prepare the company's balance sheet and profit and loss account, It shall also prepare an annual report of the Company's activities, its financial position and the proposal for the distribution of profits. All the above shall be completed within three (3) months from the end of each financial year of the Company.
10.2 The balance sheet and the profit and loss account shall be submitted to the annual assembly for approval.

Best regards,
Magda

From: Magda Talkhan
Sent: 28 September 2017 14:53
To: Nrasib Ali; Magda Talkhan
Cc: Reno alberto (USANSTAR); mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Nrasib

Thank you for your email.

*The financial statements of the company are owned by the company, therefore its presentation especially the notes to the financial statements maybe suggested by the company management. Considering the company losses, in our opinion, additional disclosures shouldn't be an issue for the auditors or a concern in relation to their audit report.
If they can reissue the Financial Statements with additional disclosures on the notes to financial statements then that will be welcomed.*

Regards,

Magda

----- Original message -----

From: Nrasib Ali <nali@nstar.ae>
Date: 9/28/17 10:51 (GMT+04:00)
To: Magda Talkhan <mtalkhan@absh.ae>, Magda Talkhan <mtalkhan00@gmail.com>
Cc: "Reno alberto (USANSTAR)" <ralberto@usanstar.com>, mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Magda,

I will have auditors opinion on the matters if the International accounting standards allow us to state the figures as you suggested and auditing standards allow them the additional disclosures on the matters raised. Are you suggesting a restatement and reissuance of 2016 audit report or the suggestions are for the future audit reports?

Dear Jallad,

Your brief input on the suggestions is needed in reply. We can discuss the possible applications in detail in a meeting later.

Thanks,

Nrasib Ali	dir.	+971 (2) 4107430
Director Finance	fax.	+971 (2) 4107401
NorthStar Aviation, L.L.C.	mob.	+971 (50) 6117017
P.O. Box. 62127, Abu Dhabi, UAE	email.	nali@nstar.ae

<image001.png>

From: Magda Talkhan [<mailto:mtalkhan@absh.ae>]
Sent: Thursday, September 28, 2017 10:31 AM
To: Nrasib Ali <nali@nstar.ae>; Magda Talkhan <mtalkhan00@gmail.com>
Cc: Reno alberto (USANSTAR) <ralberto@usanstar.com>; mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Nrasib,

To make the subject clear, please find below our comments:

1. We think that the audit report should be clear and specific that the shareholders' account in the balance sheet and as noted in the audited financial statements as pertaining to distribution to Rotana Jet for advance of future dividends, that the same will not be claimed back from the shareholders. Further, as much as possible this should also be mentioned in the management representation letter

2. Furthermore, the bonuses should be stated and separately noted in the audited financial statements, and should specify the names or positions. This should also be mentioned in the management representation letter.

Regards,
Magda

From: Nrasib Ali [mailto:nali@nstar.ae]
Sent: 25 September 2017 15:03
To: Magda Talkhan; Magda Talkhan
Cc: Reno alberto (USANSTAR); mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Magda,
Please see the response to the queries below:

1. As understood, in the notes to the financial statements and management representation letters, the shareholder's account amounting to AED 14,680,000/- pertains to the distribution of future dividends. Given that the company has accumulated losses of AED 103,897,009 as of 31 December 2016, does this mean that if the company is dissolved and liquidated, the amount of AED 14,680,000/- would have to be paid back by HH Sheikh Ahmed to settle other third party creditors?

The amount of AED. 14,680,000/- of shareholder's account represents the payments made to H.H. as of 31st Dec. 2016 and is shown as "advance payment against future dividends" since the company has an accumulated loss from the previous years (pre-operating expenses).

The CEO's directives from the beginning were to execute and deliver the contract and to ensure that NorthStar stayed solvent and financially sound until the end of the warranty period (Feb 2019). A conservative provision is created for the warranties period of aircrafts delivered besides the performance bond with the bank. The auditors have no concerns with regards to the liquid strength of the Company.

There are no third party liabilities besides the normal operating liabilities of the company.

From our understanding of your reply, HH Sheikh Ahmed might be asked to repay the amount anytime? Please confirm.

My comments are on the financial position of the company which is strongly backed by the assets through the warranty period. Given the strong financial and liquid position of the Company, under current management, the advance payment against future dividends in the amount of AED.14,680,000/- will not have to be paid back by HH Sheikh Ahmed if the company is dissolved and liquidated.

The CEO approved the payments as "dividends" and not as "loan to H.H Sheikh Ahmed" and that's how it is recorded in the books.

2. Key management remuneration as noted in the financial statements were composed of 1) Salaries and other benefits and 2) Terminal Benefits. Does this include management bonuses? If yes, please advise the amount.

Yes, the total amount of bonuses is AED 11,721,150/-

Can you please confirm to which this applies? Is this from inception until 2016? If yes, please provide the breakdown per year.

However, if this only applies to the last financial year (2016), please provide the yearly amounts from inception in 2012, and the years thereafter.

The above amount represents bonuses for the year ended 2016. Here is the detail of bonuses paid to the key management from inception to 31 Dec, 2016; (amounts in AED)

2013	2014	2015	2016
18,069420	7,713,084	8,464,665	11,721,150

Bonuses for the year 2012 & 2013 were paid and recorded in 2013.

3. Are there any benefits to executive management that are being paid through a third party? If yes, is this included in the amounts as noted in the Key management remuneration?

There are NO benefits paid to any of the employees of the company through a third party. – Is your response applicable for all years from inception?

Yes, it is applicable for all the years in operations.

No third party made any such payments to NSA employees on behalf of NSA at any time.

Vulcan Management Consultancy was the only associated third party with common management control and it was separately audited until its dissolution.

4. How many employees are there that are considered to be Key management where his/her compensation is included in the total Key management remuneration as noted in the financial statements?

Six (6) employees are reported under key management remuneration. - Is your response applicable for all years from inception?

A total of Seven (7) employees were reported under “Key management remuneration” in all the financial years except 2013 where Eight (8) employees are included.

5. Are all key management remuneration reported as under General and Administrative or part of it is charged to Cost of Sales? Please advise and provide the breakdown.

All the key management remuneration is reported under G&A. - Is your response applicable for all years from inception?

No. One of the employees was charged to “Cost of sales” in 2016.

6. We have not noted any service charges from Vulcan for 2016 can you advise if the related service agreement is cancelled and there are no other similar agreements in place?

The service agreement with Vulcan was cancelled in 2015 and the company was dissolved in 2016. There are no other similar agreements in place with any other third party. – Noted.

Regards,

Nrasib Ali
Director Finance
NorthStar Aviation, L.L.C.
P.O. Box. 62127, Abu Dhabi, UAE

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<image001.png>

From: Nrasib Ali

Sent: Sunday, September 24, 2017 12:53 PM

To: 'Magda Talkhan' <mtalkhan@absh.ae>; Magda Talkhan <mtalkhan00@gmail.com>

Cc: Reno alberto (USANSTAR) <ralberto@usanstar.com>; mjallad@deloitte.com

Subject: RE: Northstar Aviation financial statements

Dear Magda,

Its taking longer because of older information and I am working on verifying the list of employees included and reported under the “Key management remuneration” each year from inception. I will get back to you soon.

Regards,

Nrasib Ali
Director Finance
NorthStar Aviation, L.L.C.
P.O. Box. 62127, Abu Dhabi, UAE

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<image001.png>

From: Magda Talkhan [<mailto:mtalkhan@absh.ae>]
Sent: Sunday, September 24, 2017 12:47 PM
To: Nrasib Ali <nali@nstar.ae>; Magda Talkhan <mtalkhan00@gmail.com>
Cc: Reno alberto (USANSTAR) <ralberto@usanstar.com>; mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Nrasib,
Any further update, please?
Kind regards,
Magda

From: Nrasib Ali [<mailto:nali@nstar.ae>]
Sent: 24 September 2017 09:13
To: Magda Talkhan
Cc: Reno alberto (USANSTAR); Magda Talkhan; mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Good Morning Magda,
I will get back to you with the details requested.

Regards,

Nrasib Ali
Director Finance
NorthStar Aviation, L.L.C.
P.O. Box. 62127, Abu Dhabi, UAE

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From: Magda Talkhan [<mailto:mtalkhan00@gmail.com>]
Sent: Wednesday, September 20, 2017 3:52 PM
To: Nrasib Ali <nali@nstar.ae>
Cc: Reno alberto (USANSTAR) <ralberto@usanstar.com>; mtalkhan@absh.ae; mjallad@deloitte.com
Subject: RE: Northstar Aviation financial statements

Dear Nrasib,

Thank you for your email. Your reply appears not clear and did not clarify our queries, can you be more specific.

Please see our further clarification and response in red.

Regards

Magda

1. As understood, in the notes to the financial statements and management representation letters, the shareholder's account amounting to AED 14,680,000/- pertains to the distribution of future dividends. Given that the company has accumulated losses of AED 103,897,009 as of 31 December 2016, does this mean that if the company is dissolved and liquidated, the amount of AED 14,680,000/- would have to be paid back by HH Sheikh Ahmed to settle other third party creditors?

The amount of AED. 14,680,000/- of shareholder's account represents the payments made to H.H. as of 31st Dec. 2016 and is shown as "advance payment against future dividends" since the company has an accumulated loss from the previous years (pre-operating expenses).

The CEO's directives from the beginning were to execute and deliver the contract and to ensure that NorthStar stayed solvent and financially sound until the end of the warranty period (Feb 2019). A conservative provision is created for the warranties period of aircrafts delivered besides the performance bond with the bank. The auditors have no concerns with regards to the liquid strength of the Company.

There are no third party liabilities besides the normal operating liabilities of the company.

From our understanding of your reply, HH Sheikh Ahmed might be asked to repay the amount anytime? Please confirm.

2. Key management remuneration as noted in the financial statements were composed of 1) Salaries and other benefits and 2) Terminal Benefits. Does this include management bonuses? If yes, please advise the amount.

Yes, the total amount of bonuses is AED 11,721,150/-

Can you please confirm to which this applies? Is this from inception until 2016? If yes, please provide the breakdown per year.

However, if this only applies to the last financial year (2016), please provide the yearly amounts from inception in 2012, and the years thereafter.

3. Are there any benefits to executive management that are being paid through a third party? If yes, is this included in the amounts as noted in the Key management remuneration?

There are NO benefits paid to any of the employees of the company through a third party. – Is your response applicable for all years from inception?

4. How many employees are there that are considered to be Key management where his/her compensation is included in the total Key management remuneration as noted in the financial statements?

Six (6) employees are reported under key management remuneration. - Is your response applicable for all years from inception?

5. Are all key management remuneration reported as under General and Administrative or part of it is charged to Cost of Sales? Please advise and provide the breakdown.

All the key management remuneration is reported under G&A. - Is your response applicable for all years from inception?

6. We have not noted any service charges from Vulcan for 2016 can you advise if the related service agreement is cancelled and there are no other similar agreements in place?

The service agreement with Vulcan was cancelled in 2015 and the company was dissolved in 2016. There are no other similar agreements in place with any other third party. – Noted.

On Sep 20, 2017 09:36, "Nrasib Ali" <nali@nstar.ae> wrote:

Dear Magda,

The queries in relation to NSA financials are answered in blue.

1. As understood, in the notes to the financial statements and management representation letters, the shareholder's account amounting to AED 14,680,000/- pertains to the distribution of future dividends. Given that the company has accumulated losses of AED 103,897,009 as of 31 December 2016, does this mean that if the company is dissolved and liquidated, the amount of AED 14,680,000/- would have to be paid back by HH Sheikh Ahmed to settle other third party creditors?

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The CEO's directives from the beginning were to execute and deliver the contract and to ensure that NorthStar stayed solvent and financially sound until the end of the warranty period (Feb 2019). A conservative provision is created for the warranties period of aircrafts delivered besides the performance bond with the bank. The auditors have no concerns with regards to the liquid strength of the Company.

There are no third party liabilities besides the normal operating liabilities of the company.

2. Key management remuneration as noted in the financial statements were composed of 1) Salaries and other benefits and 2) Terminal Benefits. Does this include management bonuses? If yes, please advise the amount.

Yes, the total amount of bonuses is AED 11,721,150/-

3. Are there any benefits to executive management that are being paid through a third party? If yes, is this included in the amounts as noted in the Key management remuneration?

There are NO benefits paid to any of the employees of the company through a third party.

4. How many employees are there that are considered to be Key management where his/her compensation is included in the total Key management remuneration as noted in the financial statements?

Six (6) employees are reported under key management remuneration.

5. Are all key management remuneration reported as under General and Administrative or part of it is charged to Cost of Sales? Please advise and provide the breakdown.

All the key management remuneration is reported under G&A.

6. We have not noted any service charges from Vulcan for 2016 can you advise if the related service agreement is cancelled and there are no other similar agreements in place?

The service agreement with Vulcan was cancelled in 2015 and the company was dissolved in 2016. There are no other similar agreements in place with any other third party.

Best regards,

Nrasib Ali
Director Finance
NorthStar Aviation, L.L.C.
P.O. Box. 62127, Abu Dhabi, UAE

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<image001.png>

From: Magda Talkhan [mailto:mtalkhan@absh.ae]
Sent: Tuesday, September 19, 2017 3:20 PM
To: Nrasib Ali <nali@nstar.ae>
Cc: Magda Talkhan <mtalkhan@absh.ae>; Reno alberto (USANSTAR) <ralberto@usanstar.com>; mjallad@deloitte.com
Subject: Northstar Aviation financial statements

Dear Nrasib,

I trust this email finds you well.

Further to the above subject, I was instructed to send you the following Queries in relation to the Northstar Aviation financial statements:

1. As understood, in the notes to the financial statements and management representation letters, the shareholder's account amounting to AED 14,680,000/- pertains to the distribution of future dividends. Given that the company has accumulated losses of AED 103,897,009 as of 31 December 2016, does this mean that if the company is dissolved and liquidated, the amount of AED 14,680,000/- would have to be paid back by HH Sheikh Ahmed to settle other third party creditors?
2. Key management remuneration as noted in the financial statements were composed of 1) Salaries and other benefits and 2) Terminal Benefits. Does this include management bonuses? If yes, please advise the amount.
3. Are there any benefits to executive management that are being paid through a third party? If yes, is this included in the amounts as noted in the Key management remuneration?
4. How many employees are there that are considered to be Key management where his/her compensation is included in the total Key management remuneration as noted in the financial statements?
5. Are all key management remuneration reported as under General and Administrative or part of it is charged to Cost of Sales? Please advise and provide the breakdown.
6. We have not noted any service charges from Vulcan for 2016 can you advise if the related service agreement is cancelled and there are no other similar agreements in place?

Awaiting your feedback.

Thank you& best regards,

Magda